



W.P(MD)No.31392 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 05.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31392 of 2025

and

W.M.P(MD)No.24596 of 2025

Tvl.BELCIA INDUSTRIES,
Represented by its Proprietor
Paul Baskaran,
GSTIN 33AKZPB3470A2ZE,
No.27, Vins Anbu Avenue,
Mangal Nagar Opposite,
Kulumani Road,
Woraiyur,
Tiruchirappalli – 620 003.

... Petitioner

Vs.

The State Tax Officer,
Woraiyur Assessment Circle,
C.T.Buildings,
Trichy.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN: 33AKZPB3470A2ZE /2020-21 dated 30.04.2025 passed by the respondent and to quash the



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same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh by considering the reply any records filed on 29.01.2025.

For Petitioner : Mr.N.Sudalai Muthu
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The respondent has passed the impugned order on the premise that the assessee did not file any reply. In fact, reply was filed and that is evident from the material enclosed in the typed set of papers. On the ground of non-consideration of the reply submitted by the writ petitioner, the impugned order is quashed.

3.The matter is remitted to the file of the respondent. The respondent shall conduct an enquiry, consider the petitioner's reply and thereafter pass a fresh assessment order. The attachment made on the petitioner's bank account shall stand lifted forthwith.



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4. With the aforesaid liberty, this Writ Petition is allowed. No

costs. Consequently, connected miscellaneous petition is closed.

05.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

Note: Issue order copy on 11.11.2025.

To

The State Tax Officer,
Woraiyur Assessment Circle,
C.T.Buildings,
Trichy.



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G.R.SWAMINATHAN, J.

MGA

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